CUMULATIVE INDEX

This index includes all material published in Taxation for Accountants, Volume 22, January 1979 through June 1979.

Accounting—General

Carryback refund not barred by anticipated deficiency, 22TA96, Feb79.
Court changes mind on premium kickbacks, 22TA218, Apr79.
Depreciation and net operating losses, 22 TA267, May79.
Even "reasonable" rent may not be deductible, 22TA312, May79.
Forgiven interest is not always income, says IRS, 22TA113, Feb79.
Ordinary deduction for settlement of stock suit, 22TA115, Feb79.
Proper handling of business start-up expenses can yield immediate tax benefits, *by Gerald M. Katz and Pierce B. Dunn*, 22TA108, Fab79.
Reserve for refundable deposits not allowed, 22TA56, Jan79.
Seller's death accelerates noncompetition deduction, 22TA286, May79.
Some "repair" costs not currently deductible, 22TA362, Jun79.
Use of "sale-leaseback"to shift deductions fails, 22TA98, Feb79.

Bankruptcy

New Bankruptcy Act eliminates some, but not all, conflicts with Internal Revenue Code, *by Robert S. Steinberg*, 22TA288, May79.

Compensation

Dividend test for reasonable compensation dropped by IRS, 22TA137, Mar 79.
Lack of fringe benefits helps justify compensation, 22TA342, Jun79.
Phantom stock plans can key deferral of taxation with performance incentives, *by Charles D. Stinard and Gary L. Pittsford*, 22TA180, Mar79.
Proposed Regulations increase group-term insurance benefits for owner-employees, *by Carl F. Gillombardo, Jr.*, 22TA344, Jun79.
Wording of bonus can avoid its constructive receipt, 22TA267, May79.

Corporations

Corporate minutes are an often overlooked method of substantiation, *by Stephen H. Paley and Paula A. Calimafde*, 22TA212, Apr79.
Debt-equity Code guides stressed by court and IRS, 22TA116, Feb79.
Estimated tax credit effect on later change in tax, 22TA229, Apr79.
Liquidating corporation can avoid taxable gain on the sale of its assets, *by Samuel L. Levy*, 22TA138, Mar79.
Mineral royalty results in a personal holding company, 22TA96, Feb79.
Successful spin-off needs valid business reason, 22TA105, Feb79.
Assets can't be grouped to avoid tax on distribution, 22TA309, May79.
"Bargain sale" to corp. parent is not taxable, 22TA303, May79.
Can operating co. stock be exchanged for mutual fund? 22TA50, Jan79.
Court blocks attempt to have P.C. pay personal expenses, 22TA295, May79.
Effect IRS gives to restrictions in determining value of stock varies *by George Thomas Friedlob*, 22TA350, Jun79.
Estimated tax payments can shield distributions, 22TA286, May79.
Forgiven advances were loans, not dividends, causing income, 22TA39, Jan 79.
How to structure related party deals so as to avoid denial of tax benefits, *by Michael S. Fried and Sheldon I. Banoff*, 22TA334, Jun79.
New law increases tax benefits on losses from small corporation stock, *by James M. Thorburn*, 22TA68, Feb79.
Non-pro rata liquidation treated as two transactions, 22TA137, Mar79.
Reallocation of income causes accumulated earnings tax, 22TA217, Apr79.
Solely-for-voting-stock rule loosened in ITT case, 22TA266, May79.
Some taxes can reduce danger of 531 impost, 22TA347, June 79.
Tax implications of buying or selling property with an indefinite price, *by David G. Ejurd*, 22TA34, Jan79.
Use of a car is a dividend despite office at home, 22TA177, Mar79.

CPA Tax Questions

Accumulated earnings tax, 22TA190, Mar79.
Bargain sale to shareholder, 22TA255, Apr79.
Corporate capital transactions, 22TA62, Jan79.
Corporate charitable contributions, 22 TA191, Mar79.
Corporate taxable income, 22TA381, Jun79.
Corporation's use of its stock, 22TA318, May79.
Depreciation deductions, 22TA126, Feb 79.
Distributive share of Sub S income, 22 TA319, May79.
Dividends received deduction, 22TA254, Apr79.
Earnings and profits, 22TA62, Jan79.
Excess itemized deductions, 22TA126, Feb79.
Guaranteed payments, 22TA318, May79.
Organizational expenditures, 22TA190, Mar79.
Partnership sales to partners, 22TA380, Jun79.
Partnership's ordinary income, 22TA 254, Apr79.
Property distributions, 22TA127, Feb79.
Sale of depreciable property, 22TA380, Jun79.
Subchapter S qualifications, 22TA63, Jan79.

Credits

Investment credit denied on capitalized depreciation, 22TA178, Mar79.
Investment credit lost in Subchapter S buyout, 22TA342, Jun79.
New form details extent of energy credit, 22TA88, Feb79.
Regs. on increased political contributions credit issued, 22TA364, Jun79.
Significant tax credits available for employers hiring from targeted groups, *by Gerald E. Whittenburg and Allan R. Bailey*, 22TA114, Feb79.
Tax benefits from political contributions available to individuals and corporations, *by AICPA*, 22TA52, Jan79.

Dependents

Dependency exemptions now worth more and can lead to other tax advantages, *by Charles H. Nichamin*, 22TA172, Mar79.
New law extends tax benefits that are available for expenses for case of dependents, 22TA118, Feb79.
No exemption where agreement not specific, 22TA373, Jun79.
Physical custody is key to exemption, 22TA81, Feb79.

Depreciation

Depreciation deductions: Code offers many possibilities for increasing tax benefits, *by Dean Schaffer and Jeff Himmel*, 22TA196, Apr79.
Don't overlook tax benefits of bonus depreciation, 22TA54, Jan79.
No economic loss under lease bars depreciation by lessor, 22TA113, Feb79.
"Placed in service" crucial for depreciation convention, 22TA305, May79.

Estate Planning

How estate tax can be avoided on employer-paid death benefits, *by Robert C. Fleder*, 22TA276, May79.
Income in respect of a decedent is taxed twice, but relief is available, *by Paul Silberberg and Alan M. Eisenberg*, 22 TA230, Apr79.
IRS takes broad view of "incidents of ownership", 22TA247, Apr79.
Many post-death decisions can greatly reduce estate and income taxes, *by E. Jackson Boggs and Thomas J. Ellwanger*, 22TA160, Mar79.
New decision allows estate to waive estate attribution rules in stock redemption, 22TA363, Jun79.
Survivor benefits may be subject to estate tax, 22TA119, Feb79.
Tax Court shows how to value private annuity, 22TA90, Feb79.
Two recent cases affect use of flower bonds, 22TA32, Jan79.
Two ways to reduce tax value of stock, 22TA169, Mar79.

Estate Tax

Approved expense still not deductible on 706, 22TA158, Mar79.
Attorney's advice no bar to late payment penalty, 22TA310, May79.
Corp. insurance includable in shareholder's estate, 22TA97, Feb79.
Estate tax may be due for power to invade corpus, 22TA31, Jan79.
Estate's underwriting costs again are held deductible, 22TA49, Jan79.
Greater deductions for attorneys' fees, 22TA157, Mar79.
IRS gives in a little on interest on deferred tax, 22TA374, Jun79.
Life expectancy tables apply despite life tenant's death, 22TA89, Feb79.
No relief from double tax due to IRS "error", 22TA170, Mar79.
Possibilities for deferring estate taxes increase as a result of recent developments, *by Peter W. Brown*, 22TA4, Jan.79.
Taxes paid on split gift not deductible by estate, 22TA88, Feb79.

Gifts

Bank accounts in estate even though passbooks given away, 22TA177, Mar 79.
Bargain-rate loans create taxable gifts, 22TA228, Apr79.
Family loan to pay gift taxes is deductible claim, 22TA116, Feb79.
Gift with liability over basis produces gain, 22TA374, Jun79.
Gifts of joint interests still causing tax problems, 22TA24, Jan79.
Home includable in estate despite decedent's gift, 22TA80, Feb79.
Incompetent's guardian may make gift, IRS rules, 22TA89, Feb79.
Planning a lifetime gift program to take advantage of the new law, *by F. Don Seigal and Jeff Kohn*, 22TA74, Feb79.
Tax on net gift figured with donor's credit, 22TA227, Apr79.
When must a gift tax return be filed, 22 TA112, Feb79.

Inventory

Adverse Supreme Court decision on inventory write-downs will require changes by many, *by Nicholas T. DeLeoleos*, 22TA132, Mar79.
Inventory option doesn't permit change of method, 22TA304, May79.
Inventory thefts subject to special rules, 22TA236, Apr79.
IRS expands scope of allowed LIFO disclosures, 22TA279, May79.

Investments

Investment activities can produce deductible expenses as well as increase taxpayer's worth, *by Robert S. Stevens*, 22TA150, Mar79.
IRS bars full deferral on money market certificates. 22TA274, May79.
IRS takes liberal view of 60% capital gain deduction, 22TA156, Mar79.
New Rulings attack film, cattle and T-bill shelters, 22TA79, Feb79.
Softening the impact of the tough new rules for deducting investment interest, *by Kenneth A. Klein*, 22TA306, May79.

Joint Ownership

How to maximize estate tax exclusion for jointly-held business assets, *by Norman E. Schlesinger and Susan L. Fuhrman*, 22TA330, Jun79.
Tax results of split-up of jointly-held property, 22TA273, May79.

Marital Problems

How to lose tax benefits for alimony and dependents, 22TA341, Jun79.
Ten-year payments as split of community property, 22TA353, Jun79.

Partnerships

Effects of at-risk limitations on short-run partnership tax planning, *by D. H. Butler and J. M. Malloy*, 22TA298, May79.
Incorporating partnership interest can cause problems, 22TA309, May79.
IRS to follow liberal decision on partnerships, 22TA287, May79.
Partner not always taxed on distributions over basis, 22TA170, Mar79.
Partner's retirement benefits can be exempt from SE tax, 22TA248, Apr79.
Partnership's election trips up partner, 22TA24, Jan79.
"Retirement" pay is capital gain, 22TA 348, Jun79.
Tax shelter audits will be triggered in six new ways, 22TA332, Jun79.

Payroll Taxes

Employment status of real estate personnel in doubt, 22TA183, Mar79.
FICA and FUTA erroneously paid on sick pay may be unrecoverable, 22TA 243, Apr79.
New relief when IRS contends independent contractors were employees, *by Fred Luyties*, 22TA324, Jun79.
Not all sick pay exempt from FICA and FUTA, 22TA340, Jun79.
Recent developments add to ways of reducing payroll tax liability, *by Saul S. Epstein*, 22TA220, Apr79.
Some related corps get employment tax break, 22TA11, Jan79.
Tighter rules for monthly deposits, 22TA 80, Feb79.
When is a salesman on commission an employee? 22TA202, Apr79.

Personal—General

Agents often overturned on job-related school costs, 22TA228, Apr79.
Contract held not proof of "necessary" employee expense, 22TA249, Apr79.
Deferred annuity policy loan is not taxable, 22TA341, Jun79.
Effective tax use of life insurance in business and personal planning, *by Larry J. White*, 22TA82, Feb79.
Employee manual deductible but not cost of spa, 22TA17, Jan79.
Estate planning techniques to minimize transfer taxes on life insurance policies, *by Larry J. White*, 22TA144, Mar79.
Estimated tax is payment, not deposit, even if no tax due, 22TA169, Mar79.
Gifts to thrift shop may not be deductible, 22TA236, Apr79.
Installment sale to trust okayed again, 22TA203, Apr79.
IRS looking at wives' attendance at conventions, 22TA244, Apr79.
IRS says self-employment tax due from consultants, 22TA333, Jun79.
Lawyer's education and bar review costs not amortizable, 22TA157, Mar79.
Lead paint removal costs are medical deduction, 22TA280, May79.
Long string of losses does not bar deduction, 22TA329, Jun79.
New bar to contribution of property raised by IRS, 22TA143, Mar79.
No medical deduction to break smoking habit, 22 TA237, Apr79.
Redemption of estranged spouse's stock not taxable, 22TA40, Jan79.
Settlement cost nondeductible despite business purpose, 22TA81, Feb79.
Short tax year may prevent underestimation penalty, 22TA17, Jan78.
Taxpayer can't juggle state income tax withholding, 22TA272, May79.
Travel and entertainment expenses: What to tell a client about the records he should keep, *by Eugene A. Fisher and Melvyn Leshinsky*, 22TA100, Feb 79.
When are special schools and diets medical expenses? 22TA106, Feb79.

CUMULATIVE INDEX

This index includes all material published in Taxation for Accountants, Volume 22, January 1979 through June 1979.

Accounting—General

Carryback refund not barred by anticipated deficiency, 22TA96, Feb79.
Court changes mind on premium kickbacks, 22TA218, Apr79.
Depreciation and net operating losses, 22 TA267, May79.
Even "reasonable" rent may not be deductible, 22TA312, May79.
Forgiven interest is not always income, says IRS, 22TA113, Feb79.
Ordinary deduction for settlement of stock suit, 22TA115, Feb79.
Proper handling of business start-up expenses can yield immediate tax benefits, *by Gerald M. Katz and Pierce B. Dunn*, 22TA108, Fab79.
Reserve for refundable deposits not allowed, 22TA56, Jan79.
Seller's death accelerates noncompetition deduction, 22TA286, May79.
Some "repair" costs not currently deductible, 22TA362, Jun79.
Use of "sale-leaseback"to shift deductions fails, 22TA98, Feb79.

Bankruptcy

New Bankruptcy Act eliminates some, but not all, conflicts with Internal Revenue Code, *by Robert S. Steinberg*, 22TA288, May79.

Compensation

Dividend test for reasonable compensation dropped by IRS, 22TA137, Mar 79.
Lack of fringe benefits helps justify compensation, 22TA342, Jun79.
Phantom stock plans can key deferral of taxation with performance incentives, *by Charles D. Stinard and Gary L. Pittsford*, 22TA180, Mar79.
Proposed Regulations increase group-term insurance benefits for owner-employees, *by Carl F. Gillombardo, Jr.*, 22TA344, Jun79.
Wording of bonus can avoid its constructive receipt, 22TA267, May79.

Corporations

Corporate minutes are an often overlooked method of substantiation, *by Stephen H. Paley and Paula A. Calimafde*, 22TA212, Apr79.
Debt-equity Code guides stressed by court and IRS, 22TA116, Feb79.
Estimated tax credit effect on later change in tax, 22TA229, Apr79.
Liquidating corporation can avoid taxable gain on the sale of its assets, *by Samuel L. Levy*, 22TA138, Mar79.
Mineral royalty results in a personal holding company, 22TA96, Feb79.
Successful spin-off needs valid business reason, 22TA105, Feb79.
Assets can't be grouped to avoid tax on distribution, 22TA309, May79.
"Bargain sale" to corp. parent is not taxable, 22TA303, May79.
Can operating co. stock be exchanged for mutual fund? 22TA50, Jan79.
Court blocks attempt to have P.C. pay personal expenses, 22TA295, May79.
Effect IRS gives to restrictions in determining value of stock varies *by George Thomas Friedlob*, 22TA350, Jun79.
Estimated tax payments can shield distributions, 22TA286, May79.
Forgiven advances were loans, not dividends, causing income, 22TA39, Jan 79.
How to structure related party deals so as to avoid denial of tax benefits, *by Michael S. Fried and Sheldon I. Banoff*, 22TA334, Jun79.
New law increases tax benefits on losses from small corporation stock, *by James M. Thorburn*, 22TA68, Feb79.
Non-pro rata liquidation treated as two transactions, 22TA137, Mar79.
Reallocation of income causes accumulated earnings tax, 22TA217, Apr79.
Solely-for-voting-stock rule loosened in ITT case, 22TA266, May79.
Some taxes can reduce danger of 531 impost, 22TA347, June 79.
Tax implications of buying or selling property with an indefinite price, *by David G. Ejurd*, 22TA34, Jan79.
Use of a car is a dividend despite office at home, 22TA177, Mar79.

CPA Tax Questions

Accumulated earnings tax, 22TA190, Mar79.
Bargain sale to shareholder, 22TA255, Apr79.
Corporate capital transactions, 22TA62, Jan79.
Corporate charitable contributions, 22 TA191, Mar79.
Corporate taxable income, 22TA381, Jun79.
Corporation's use of its stock, 22TA318, May79.
Depreciation deductions, 22TA126, Feb 79.
Distributive share of Sub S income, 22 TA319, May79.
Dividends received deduction, 22TA254, Apr79.
Earnings and profits, 22TA62, Jan79.
Excess itemized deductions, 22TA126, Feb79.
Guaranteed payments, 22TA318, May79.
Organizational expenditures, 22TA190, Mar79.
Partnership sales to partners, 22TA380, Jun79.
Partnership's ordinary income, 22TA 254, Apr79.
Property distributions, 22TA127, Feb79.
Sale of depreciable property, 22TA380, Jun79.
Subchapter S qualifications, 22TA63, Jan79.

Credits

Investment credit denied on capitalized depreciation, 22TA178, Mar79.
Investment credit lost in Subchapter S buyout, 22TA342, Jun79.
New form details extent of energy credit, 22TA88, Feb79.
Regs. on increased political contributions credit issued, 22TA364, Jun79.
Significant tax credits available for employers hiring from targeted groups, *by Gerald E. Whittenburg and Allan R. Bailey*, 22TA114, Feb79.
Tax benefits from political contributions available to individuals and corporations, *by AICPA*, 22TA52, Jan79.

Dependents

Dependency exemptions now worth more and can lead to other tax advantages, *by Charles H. Nichamin*, 22TA172, Mar79.
New law extends tax benefits that are available for expenses for case of dependents, 22TA118, Feb79.
No exemption where agreement not specific, 22TA373, Jun79.
Physical custody is key to exemption, 22TA81, Feb79.

Depreciation

Depreciation deductions: Code offers many possibilities for increasing tax benefits, *by Dean Schaffer and Jeff Himmel*, 22TA196, Apr79.
Don't overlook tax benefits of bonus depreciation, 22TA54, Jan79.
No economic loss under lease bars depreciation by lessor, 22TA113, Feb79.
"Placed in service" crucial for depreciation convention, 22TA305, May79.

Estate Planning

How estate tax can be avoided on employer-paid death benefits, *by Robert C. Fleder*, 22TA276, May79.
Income in respect of a decedent is taxed twice, but relief is available, *by Paul Silberberg and Alan M. Eisenberg*, 22 TA230, Apr79.
IRS takes broad view of "incidents of ownership", 22TA247, Apr79.
Many post-death decisions can greatly reduce estate and income taxes, *by E. Jackson Boggs and Thomas J. Ellwanger*, 22TA160, Mar79.
New decision allows estate to waive estate attribution rules in stock redemption, 22TA363, Jun79.
Survivor benefits may be subject to estate tax, 22TA119, Feb79.
Tax Court shows how to value private annuity, 22TA90, Feb79.
Two recent cases affect use of flower bonds, 22TA32, Jan79.
Two ways to reduce tax value of stock, 22TA169, Mar79.

Estate Tax

Approved expense still not deductible on 706, 22TA158, Mar79.
Attorney's advice no bar to late payment penalty, 22TA310, May79.
Corp. insurance includable in shareholder's estate, 22TA97, Feb79.
Estate tax may be due for power to invade corpus, 22TA31, Jan79.
Estate's underwriting costs again are held deductible, 22TA49, Jan79.
Greater deductions for attorneys' fees, 22TA157, Mar79.
IRS gives in a little on interest on deferred tax, 22TA374, Jun79.
Life expectancy tables apply despite life tenant's death, 22TA89, Feb79.
No relief from double tax due to IRS "error", 22TA170, Mar79.
Possibilities for deferring estate taxes increase as a result of recent developments, *by Peter W. Brown*, 22TA4, Jan.79.
Taxes paid on split gift not deductible by estate, 22TA88, Feb79.

Gifts

Bank accounts in estate even though passbooks given away, 22TA177, Mar 79.
Bargain-rate loans create taxable gifts, 22TA228, Apr79.
Family loan to pay gift taxes is deductible claim, 22TA116, Feb79.
Gift with liability over basis produces gain, 22TA374, Jun79.
Gifts of joint interests still causing tax problems, 22TA24, Jan79.
Home includable in estate despite decedent's gift, 22TA80, Feb79.
Incompetent's guardian may make gift, IRS rules, 22TA89, Feb79.
Planning a lifetime gift program to take advantage of the new law, *by F. Don Seigal and Jeff Kohn*, 22TA74, Feb79.
Tax on net gift figured with donor's credit, 22TA227, Apr79.
When must a gift tax return be filed, 22 TA112, Feb79.

Inventory

Adverse Supreme Court decision on inventory write-downs will require changes by many, *by Nicholas T. DeLeoleos*, 22TA132, Mar79.
Inventory option doesn't permit change of method, 22TA304, May79.
Inventory thefts subject to special rules, 22TA236, Apr79.
IRS expands scope of allowed LIFO disclosures, 22TA279, May79.

Investments

Investment activities can produce deductible expenses as well as increase taxpayer's worth, *by Robert S. Stevens*, 22TA150, Mar79.
IRS bars full deferral on money market certificates. 22TA274, May79.
IRS takes liberal view of 60% capital gain deduction, 22TA156, Mar79.
New Rulings attack film, cattle and T-bill shelters, 22TA79, Feb79.
Softening the impact of the tough new rules for deducting investment interest, *by Kenneth A. Klein*, 22TA306, May79.

Joint Ownership

How to maximize estate tax exclusion for jointly-held business assets, *by Norman E. Schlesinger and Susan L. Fuhrman*, 22TA330, Jun79.
Tax results of split-up of jointly-held property, 22TA273, May79.

Marital Problems

How to lose tax benefits for alimony and dependents, 22TA341, Jun79.
Ten-year payments as split of community property, 22TA353, Jun79.

Partnerships

Effects of at-risk limitations on short-run partnership tax planning, *by D. H. Butler and J. M. Malloy*, 22TA298, May79.
Incorporating partnership interest can cause problems, 22TA309, May79.
IRS to follow liberal decision on partnerships, 22TA287, May79.
Partner not always taxed on distributions over basis, 22TA170, Mar79.
Partner's retirement benefits can be exempt from SE tax, 22TA248, Apr79.
Partnership's election trips up partner, 22TA24, Jan79.
"Retirement" pay is capital gain, 22TA 348, Jun79.
Tax shelter audits will be triggered in six new ways, 22TA332, Jun79.

Payroll Taxes

Employment status of real estate personnel in doubt, 22TA183, Mar79.
FICA and FUTA erroneously paid on sick pay may be unrecoverable, 22TA 243, Apr79.
New relief when IRS contends independent contractors were employees, *by Fred Luyties*, 22TA324, Jun79.
Not all sick pay exempt from FICA and FUTA, 22TA340, Jun79.
Recent developments add to ways of reducing payroll tax liability, *by Saul S. Epstein*, 22TA220, Apr79.
Some related corps get employment tax break, 22TA11, Jan79.
Tighter rules for monthly deposits, 22TA 80, Feb79.
When is a salesman on commission an employee? 22TA202, Apr79.

Personal—General

Agents often overturned on job-related school costs, 22TA228, Apr79.
Contract held not proof of "necessary" employee expense, 22TA249, Apr79.
Deferred annuity policy loan is not taxable, 22TA341, Jun79.
Effective tax use of life insurance in business and personal planning, *by Larry J. White*, 22TA82, Feb79.
Employee manual deductible but not cost of spa, 22TA17, Jan79.
Estate planning techniques to minimize transfer taxes on life insurance policies, *by Larry J. White*, 22TA144, Mar79.
Estimated tax is payment, not deposit, even if no tax due, 22TA169, Mar79.
Gifts to thrift shop may not be deductible, 22TA236, Apr79.
Installment sale to trust okayed again, 22TA203, Apr79.
IRS looking at wives' attendance at conventions, 22TA244, Apr79.
IRS says self-employment tax due from consultants, 22TA333, Jun79.
Lawyer's education and bar review costs not amortizable, 22TA157, Mar79.
Lead paint removal costs are medical deduction, 22TA280, May79.
Long string of losses does not bar deduction, 22TA329, Jun79.
New bar to contribution of property raised by IRS, 22TA143, Mar79.
No medical deduction to break smoking habit, 22 TA237, Apr79.
Redemption of estranged spouse's stock not taxable, 22TA40, Jan79.
Settlement cost nondeductible despite business purpose, 22TA81, Feb79.
Short tax year may prevent underestimation penalty, 22TA17, Jan78.
Taxpayer can't juggle state income tax withholding, 22TA272, May79.
Travel and entertainment expenses: What to tell a client about the records he should keep, *by Eugene A. Fisher and Melvyn Leshinsky*, 22TA100, Feb 79.
When are special schools and diets medical expenses? 22TA106, Feb79.

Workmen's comp. substitute payments not taxable, 22TA237, Apr79.

Practicing Before The IRS

Appeal of 100% penalty may be informal review, 22TA383, Jun79.
Detail each year for depreciation form, 22TA320, May79.
False substantiation can lead to fraud, 22TA Cover 3, Feb79.
Few preparer penalties being assessed, 22TA Cover 3, Apr79.
Four new areas of possible unreported income subject of noncompliance studies, 22TA128, Feb79.
Guidelines issued for disabled preparers, 22TA Cover 3, Mar79.
Here are the "normal processing times" IRS takes for various items, 22TA382, Jun79.
"Honest" preparer errors not to be penalized, 22TA320, May79.
Implications of AICPA's position on CPA's return preparation responsibilities, *by Brenda Crittenden*, 22TA64, Jan79.
IRS guidelines on granting extensions, 22TA192, Mar79.
IRS issues simplified FUTA tax return for 1979, 22TA383, Jun79.
List of return preparers not due in advance, 22TA Cover 3, Apr79.
More on what is a preparer's signature, 22TA Cover 3, Feb79.
Must preparer verify business reimbursements? 22TA383, Jun79.
New form for change of plan or trust year, 22TA Cover 3, May79.
New information schedules for 1041 optional this year, 22TA128, Feb79.
"No change" returns to be coded by the IRS, 22TA Cover 3, Feb79.
Practitioners claim many IRS field agents lack objectivity, *by David Lavin and Myron S. Lubell*, 22TA192, Mar 79.
Preparer's responsibilities survive sale of a business, 22TA320, May79.
Preparer's signatures—what goes where, 22TA256, Apr79.
Publication highlights IRS Regs. on preparers, 22TA Cover 3, May79.
Return with high DIF not always audited, 22TA Cover 3, Mar79.
Review by CPA makes him a preparer, 22TA256, Apr79.
Settlements may decline due to one-level appeals, 22TA Cover 3, May79.
'78 Revenue Act results in confusing Schedule D, 22TA Cover 3, Feb79.
Special fiscal-year returns available, 22 TA256, Apr79.
Tax Court's "small case" jurisdiction expanded, 22TA383, Jun79.
The Service eases advertising restrictions, 22TA Cover 3, Mar79.
Watch out for these common return errors, 22TA Cover 3, Apr79.

Qualified Plans

Ambiguity in IRS pamphlet doesn't save IRA deduction, 22TA156, Mar79.
Choosing a method of retirement benefits that will result in the least overall tax, *by Kim Marois*, 22TA18, Jan79.
Director's fees can be basis for Keogh plan, 22TA178, Mar79.
How to avoid the constructive receipt of qualified plan distributions, *by L. D. Silver and P. I. Elinsky*, 22TA260, May79.
IRA transfer between trustees not a rollover, 22TA185, Mar79.
Integrating qualified plan with Social Security can reduce operating costs or increase benefits, *by Brett R. Dick*, 22 TA92, Feb79.
Keogh account may be rolled over into an IRA, 22TA136, Mar79.
Margin accounts, uncashed checks, prove costly to plans, 22TA296, May 79.
Qualified plan distributions, 22TA185, Mar79.
Qualified plan option may result in a taxable gift, 22TA97, Feb79.
Simple retirement plans for use with bonds issued by IRS, 22TA158, Mar 79.

Practice

Preparer's liability for penalties affected by IRS audit practices, *by Michael K. Ryan*, 22TA12, Jan79.

Procedures

Courts uphold broad scope for IRS summons, 22TA294, May79.
Duty to file foundation report can't be delegated, 22TA248, Apr79.
Failure to meet ruling conditions not fatal, 22TA218, Apr79.
How to request and obtain a private ruling from the IRS and when one should do so, *by Louis W. Kasischke*, 22TA 366, Jun79.
IRS now may collect child support debts, 22TA117, Feb79.
Late filing may cause loss of refund, 22 TA104, Feb79.
Negotiating strategies for effectively settling civil tax controversies with the IRS, *by Steve S. Horowitz*, 22TA204, Apr79.
No second chance for misled taxpayers, 22TA329, Jun79.

Real Estate

Allocation of basis needed for sale of easement, 22TA242, Apr79.
How corporations with substantial rents can avoid personal holding company tax, *by T. D. Englebrecht*, 22TA268, May79.
How to divide a real estate corporation when the shareholders start to disagree, *by F. Jack Liebau and Kris D. Knudsen*, 22TA26, Jan79.
Installments subject to all current tax rates, 22TA312, May79.
Last year for barrier removal costs to be currently deductible, *by Jay B. Shoop*, 22TA246, Apr79.
99-year lease no bar to "like-kind" exchange, 22TA120, Feb79.
Sale of condemned property may be ordinary income, 22TA176, Mar79.
Tax planning for investment realty also used partly as a residence, *by Donald J. Valachi*, 22TA166, Mar79.
Use of installment method explored by the Service, 22TA354, Jun79.

Returns

Here's where to get out-of-state income tax forms, 22TA179, Mar79.

Subchapter S

Early re-election of Sub S may be possible if corporation meets IRS criteria, *by Kenneth H. Heller and William G. Dodge*, 22TA238, Apr79.
Intrafamily Sub S stock transfer not recognized, 22TA375, Jun79.
Recent changes simplified and expand availability of Subchapter S election, *by Jack F. Thorne*, 22TA356, Jun79.
Tax savings opportunities available when Subchapter S corp. distributes property, *by D. J. Gaffney &C. D. Dailey*, 22TA42, Jan79.

Tax Notes For Younger Practitioners

Distributions of stock dividends and rights may result in ordinary income, 22TA376, Jun79.
Gross income: Problems remain in finding amount includable and in what tax year, 22TA250, Apr79.
Meals and lodgings may be excludable even though intended as compensation, 22TA314, May79.
Ordinary income may result from partnership's liquidating distributions, 22 TA186, Mar79.
Some flexibility available in determining time of a deduction, 22TA58, Jan79.
Taxation of partnership distribution dependent on various elections, 22TA 122, Feb79.

Taxes In Figures

Computation of Federal Gift Tax Liability, 22TA171, Mar79.
Computing itemized deductions for minimum tax purposes, 22TA25, Jan79.
How is penalty for failure to pay payroll taxes figured?, 22TA355, Jun79.
Self-employeds get earned income credit bonus, 22TA107, Feb79.
Shortcut methods for computing the corporate income tax, *by Steven Dilley and Brian Laverty*, 22TA219, Apr79.
Some state and local income tax refunds not taxable, *by Michael Israel*, 22TA 297, May79.

Trusts

Family attribution rules can be waived by trust, 22TA304, May79.
Grantor need not invest himself of all powers to obtain tax savings from trust, *by Alan S. Acker*, 22TA282, May79.
Naming insured's trust as beneficiary is questionable, 22TA10, Jan79.
Tax Court continues to uphold trust-leaseback arrangements, 22TA73, Feb 79.
Trustee's discretion bars annual exclusion, 22TA184, Mar79.
Trusts not recognized as partners in accounting firm, 22TA55, Jan79.

AUTHORS' INDEX

282 Alan S. Acker
114 Allan R. Bailey
334 Sheldon I. Banoff
160 E. Jackson Boggs
4 Peter W. Brown
298 David H. Butler
212 Paula A. Calimafde
64 Brenda Crittenden
42 Cynthia D. Dailey
132 Nicholas T. DeLeoleos
92 Brett R. Dick
219 Steven Dilley
238 William G. Dodge
108 Pierce B. Dunn
34 David G. Efurd
230 Alan M. Eisenberg
261 Peter I. Elinsky
160 Thomas J. Ellwanger
268 Ted D. Englebrecht
220 Saul S. Epstein
100 Eugene A. Fisher
276 Robert C. Fleder
334 Michael S. Fried
350 George Thomas Friedlob
330 Susan L. Fuhrman
42 Dennis J. Gaffney
344 Carl F. Gillombardo, Jr.
238 Kenneth H. Heller
196 Jeff Himmel
204 Steve C. Horowitz
297 Michael Israel
366 Louis W. Kasischke
108 Gerald M. Katz
306 Kenneth A. Klein
26 Kris D. Knudsen
74 Jeff Kohn
219 Brian Laverty
192 David Lavin
100 Melvyn Leshinsky
138 Samuel L. Levy
26 F. Jack Liebau
192 Myron S. Lubell
324 Fred Luyties
298 John M. Malloy
18 Kim Marois
172 Charles H. Nichamin
212 Stephen H. Paley
180 Gary L. Pittsford
12 Michael K. Ryan
196 Dean Schaffer
330 Norman E. Schlesinger
246 Jay B. Shoop
74 F. Don Siegal
230 Paul Silberberg
260 Lawrence D. Silver
288 Robert S. Steinberg
150 Robert S. Stevens
180 Charles D. Stinard
68 James H. Thorburn
356 Jack F. Thorne
166 Donald J. Valachi
82 Larry J. White
144 Larry J. White
114 Gerald E. Whittenburg
268 Sharon Wiggins

CUMULATIVE INDEX

This index includes all material published in Taxation for Accountants, Volume 23, July 1979 through December 1979.

Accounting

Change without approval bars ten-year adjustment, 23TA230, Oct79.
Charge for premium deferral is not interest, rules IRS, 23TA169, Sep79.
Choice of accouting period involves short- and long-term tax savings considerations, *by John A. Hess*, 23TA 196, Oct79.
Coal depletion may be allowed under terminable lease, 23TA279, Nov79.
Common family ownership does not trigger 482, 23TA216, Oct79.
Current standards used to resolve goodwill v. noncompetition agreement disputes, 23TA309, Nov79.
Deductions for customer lists and other mass assets possible but still difficult, *by Jane O. Burns and Marilyn R. Kintzele*, 23TA368, Dec79.
How to classify loan costs so as to obtain the maximum interest deduction available, *by Barbara L. Strobel*, 23 TA132, Sep79.
Installment method can have rate and obligors changed, 23TA53, Jul79.
Interest on 482 assessments runs from due date of return, 23TA278, Nov79.
Longer useful life not justified by gain on sale, 23TA46, Jul79.
Refund of erroneous deduction is income, 23TA277, Nov79.
Rent can be "created" by IRS as well as interest, 23TA37, Jul79.
Restrictions on LIFO when retail method is used, 23TA36, Jul79.
"Sale" of notes did not accelerate income, 23TA184, Sep79.
Sales tax doesn't increase installment gross profit, 23TA116, Aug79.
Undervalued inventory need not be adjusted in one year, 23TA8, Jul79.
What factors determine when a transaction can be restructured for tax purposes? *by Boris I. Bittker and Jerry Meinkoff*, 23TA30, Jul79.
When are local real property charges deductible taxes? 23TA292, Nov79.
When is the obligation of a purchaser considered "cash" for tax purposes? *by Robert S. Steinberg*, 23TA22, Jul 79.

Charitable Contributions

Clifford trust can avoid limit on contributions, 23TA285, Nov79.
Scholarships for employees okayed as charitable gift, 23TA220, Oct79.
Watch out for use of car for charitable purposes, 23TA56, Jul79.

Compensation

Bonus unreasonable despite unrelated owner's okay, 23TA9, Jul79.
Contingent profit right not capital gain if for services, 23TA293, Nov79.
Ct. Cls. again invokes automatic dividend rule, 23TA342, Dec79.
Excess compensation not eligible for maxi-tax, 23TA366, Dec79.
Fringe benefits: New developments add benefits and change the availability of previous choices, *by Gary Locarno & Robert Wickham*, 23TA4, Jul79.

Corporations

Brother-sister lease does not create PHC income, 23TA271, Nov79.
Collapsible corp. rules avoided in an exchange, 23TA310, Nov79.
Graduated rates offer opportunities for related corporations to cut total taxes, *by S. Dilley, D. Gaffney and B. Laverty*, 23TA294, Nov79.
How accounting change adjustments affect E&P, 23TA365, Dec79.
Incorporating a going business: Tax-free route not always the most advantageous, *by Houstin Shockey*, 23TA210, Oct79.
New corporate tax rate structure offers increasd opportunities for tax savings, *by Joseph T. Ramenda*, 23TA 332, Dec79.
Tax implications of the various methods of purchasing or selling a corporation, *by David E. Perotti*, 23TA80, Aug79.
Two-year filing delay bars use of consolidated return, 23TA182, Sep79.

Corporations—Shareholders

Can close corporation rent shareholder's home office? 23TA38, Jul79.
Corporate repurchase of foreclosed asset bars loss, 23TA228, Oct79.
Deferral of gain and stepped-up depreciable basis are benefits of one-month liquidation, *by E. M. Murray and Daniel P. Pepple*, 23TA358, Dec79.
Disproportionate stock surrender is not a loss, 23TA330, Dec79.
Dividend avoided by pre-sale borrowing, 23TA349, Dec79.
Divorce, horse expenses held deductible by corporation, 23TA300, Nov79.
Exchange of corporate shares for mutual fund can provide diversification with no tax, *by Robert E. Harrison*, 23TA 274, Nov79.
Lack of constructive receipt bars deduction, 23TA308, Nov79.

CPA Tax Questions

Alimony payments, 23TA62, Jul79.
Bad debts, 23TA63, Jul79.
Casualty losses, 23TA125, Aug79.
Compensation, 23TA191, Sep79.
Deductions from gross income, 23TA 124, Aug79.
Dividend received exclusion, 23 TA 124, Aug79.
Filing status, 23TA62, Jul79.
Gross income determination, 23TA190, Sep79.
Individual capital transactions, 23TA 380, Dec79.
Individual Retirement Accounts, 23TA 190,Sep79.
Interest and penalties, 23TA316, Nov79.
Interest deduction, 23TA380, Dec79.
Investment related expenses, 23TA254, Oct79.
Itemized deductions, 23TA381, Dec79.
Medical expense deduction, 23TA316, Nov79.
Original issue discount, 23TA254, Oct79.
Personal exemptions, 23TA317, Nov79.

Credits

Credit recaptured despite shareholder's use, 23TA246, Oct79.
Disposition of business interests may trigger recapture of investment credit, *by Laurence Keiser*, 23TA68, Aug79.
New energy and expanded investment credits provide opportunities for increased savings, *by Henry J. Glanternik and Charles N. Lipton*, 23TA260, Nov79.
Programs of most states qualify for jobs credit, 23TA44, Jul79.

Estate Planning

Death of a shareholder provides guaranteed way to avoid ordinary income on redemption, *by Thomas H. Foye*, 23 TA40, Jul79.
Guidelines for determining how administration expenses can produce the greatest tax benefits, *by Robert M. Brucken*, 23TA336, Dec.79.
Income taxes on estate can be reduced or deferred by proper choice of yearend, *by Stephen A. Kurzman*, 23TA 176, Sep79.
Payment option not power to appoint to adult children, 23TA85, Aug79.
Spouse's consent to split gifts must be timely, 23TA44, Jul79.

Estate Tax

How closely-held interests yield estate tax deferrals, 23TA208, Oct79.
IRS gives in on interest for late estate tax, 23TA340, Dec79.
No interest on refund based on state death tax credit, 23TA216, Oct79.
Refund in flower bonds OK with interest adjustment, 23TA373, Dec79.
Separation of business and land loses payment extension, 23TA14, Jul79.
Reopening of Form 706 not barred by closing letter, 23TA46, Jul79.

Exempt

Business league of one brand is not tax-exempt, 23TA28, Jul79.

Foreign

Using tax havens can save U.S. tax on foreign operations of corporations, individuals, *by Wayne R. Reiner*, 23 TA241, Oct79.

IRAs

Dividends can be used to increase an IRA roilover, 23TA214, Oct79.
Mupltiple IRAs can be used in rollover, 23TA349, Dec79.
72-year-old car roll over qualified plan to IRA, 23TA180, Sep79.

Investments

Here's how Tax Court is applying hobby loss rules, 23TA221, Oct79.
How tax benefit rule for preference items works, 23TA20, Jul79.
How to double deductible losses from tax shelters, 23TA182, Sep79.
No more deferral on short-term notes, 23TA184, Sep79.
Nonpartnership losses to be tested "at risk" rules, 23TA103, Aug79.
Ownership of tax-exempt assets may endanger deduction for otherwise allowable items, *by Brandon C. Janes*, 23 TA268, Nov79.
Trading in commodities can result in tax savings as well as investment advantages, *by Simon Levin and Charles S. Zucker*, 23TA94, Aug79.

Jointly Held Property

How practitioners can support valuations of interests held by one of several owners, *by Herbert L. Jensen*, 23TA48, Jul79.

Life Insurance

Insured's rights as trustee are incidents of ownership, 23TA229, Oct79.
Right to borrow on policy, but not right to name secondary beneficiary, is incident of ownership, 23TA54, Jul79.
Un-needed endowment, annuity, or life insurance policies may be exchanged tax-free, *by Paul J. Streer*, 23TA88, Aug79.

Partnerships

Partnership must capitalize organization costs, 23TA237, Oct79.
Partners may receive progress payments tax free, 23TA9, Jul79.
Partner's share of profits "creates" owner-employee, 23TA55, Jul79.
Pre-operational costs of joint venture not deductible, 23TA238, Oct79.

Payroll

Agent of taxpayer may still be independent contractor, 23TA26, Jul79.
Free employee meals not subject to payroll taxes, 23TA52, Jul79.
Lack of knowledge no bar to 100% withholding penalty, 23TA103, Aug79.
No FICA exemption for arbitrary sick pay plan, 23TA341, Dec79.
No payroll taxes on retired executive's consultant's fees, 23TA285, Nov79.
Pre-1979 payroll tax relief broadly granted, 23TA102, Aug79.
Some W-4's will have to be filed quarterly, 23TA328, Dec79.
3rd-party payroll limit of 25% includes interest, 23TA284, Nov79.

Personal

Change in state law makes divorce final at once, 23TA266, Nov79.
Court and Service rule on clergymen's exemption, 23TA14, Jul79.
Court approves 60% interest rate on intra-family loan, 23TA136, Sep79.
Courts are split in defining "temporary" jobs, 23TA286, Nov79.
Gift-leaseback OK without business purpose for gift, 23TA116, Aug79.
How to increase after-tax income of both parties when divorce or separation is contemplated, *by Calvin Engler*, 23TA170, Sep79.
IRS to examine doctors' malpractice deductions, 23TA142, Sep79.
Medicare benefits are not "support," agrees IRS, 23TA108, Aug79.
New York's renters tax is not deductible, 23TA215, Oct79.
Nondeductible office cuts tax breaks on home sale, 23TA365, Dec79.
No deduction for "goodwill" business trips, 23TA134, Sep79.
Single transfer generates both gift and income taxes, 23TA86, Aug79.
Special filing requirements for refund claims of decedent, 23TA15, Jul79.
Special tax planning tools can provide increased benefits for a single parent, *by Ralph Magnotta*, 23TA280, Nov79.
State law contingencies render alimony deductible, 23TA341, Dec79.
Tax Court limits "temporary living" moving deduction, 23TA117, Aug79.
TC upholds, but may reassess its interest-free loan stance, 23TA350, Dec79.
Use of Form 1040A increasing, 23TA19, Jul79.
When do dealers in stock rise to trade or business? 23TA45, Jul79.

Practice

How an accountant can help his business clients keep track of their tax obligations, *by Frederick M. Hudson*, 23TA 344, Dec79.
SEC cautions against high level of non-audit services, 23TA85, Aug79.
State court says non-CPAs may advertise as accountants, 23TA278, Nov79.

Practicing Before The IRS

Common ID errors listed by IRS, 23TA Cover 3, Jul79.
Corporate return audit procedures to be changed, 23TA256, Oct79.
Current operation of IRS' Return Preparers Program, 23TA192, Sep79.
Don't take shortcuts with powers of attorney, 23TA383, Dec79.
Equipment leasing subject of new IRS book, 23TA320, Nov79.
Four actions that may result in penalties, 23TA64, Jul79.
How the Freedom of Information Act affects tax practice, by *Herbert L. Jensen and Jerome S. Horvitz*, 23TA 318, Nov79.
IRS concerned about unreported income, 23TA Cover 3, Oct79.
IRS eases employers' W-2 distribution requirements, 23TA Cover 3, Sep79.
IRS releases data on tax return errors, 23TA Cover 3, Jul79.
IRS rules on disclosure of return date, 23TA192, Sep79.
IRS was using mailing lists to catch nonfilers, 23TA256, Oct79.
Maximum tax returns to get special attention, 23TA Cover 3, Oct79.
More on preparer reporting rules, 23TA 382, Dec79.
More on sale of a return business, 23TA Cover 3, Jul79.
Need to be alert for fraud emphasized, 23TA Cover 3, Oct79.
New form for payment to independent contractors, 23TA Cover 3, Sep79.
Preparers need not file employee lists, 23TA Cover 3, Oct79.
Procedure for Freedom of Information requests given, 23TA Cover 3, Sep79.
Questionable refund program set up by IRS, 23TA192, Sep79.
Restrictions on collection confirmed, 23 TA383, Dec79.
Restrictive consents require interest, 23 TA383, Dec79.
Rules for disclosure of return data listed, 23TA64, Jul79.
"Time pressure" hampering audits of individuals, 23TA382, Dec79.
Value of letter rulings noted by IRS, 23 TA Cover3, Jul79.
What constitutes a second inspection of a taxpayer's records and how to prevent it, *by Steven M. Harris*, 23TA126, Aug79.

Professional Corporations

Even compensation of one-man P.C. is not unlimited, 23TA55, Jul79.
P.C. dividend ban does not make all pay reasonable, 23TA215, Oct79.
Professional corp. plans encouraged by new case, 23TA329, Dec79.
Professional firm can defer tax on prepaid income, 23TA71, Aug79.
Saving taxes and protecting an interest when leaving a professional corporation, *by Michael Antin*, 23TA304, Oct 79.

Procedure

Accountant's workpapers can help a client not hurt him, in an IRS examination, *by Tommy G. Curry, and Gary C. Dudley*, 23TA324, Dec79.
New IRS Procedure governs private ruling requests, 23TA357, Dec79.
Potential for IRS assertion of a civil tax penalty is increasing, *by Richard E. Thigpen, Jr.*, 23TA, Jul79.

Qualified Plans

Attorney's lien on benefits may disqualify plan, 23TA202, Oct79.
Final Regs. clarify HR 10 plan requirements, 23TA277, Nov79.
Final Regs ease limits on group-term insurance, 23TA91, Aug79.
Funding rules apply to last year of a plan, 23TA307, Nov79.
Incorporating to get plan benefits may be disregarded, 23TA330, Dec79.
Late plan payment must be "on account of" prior year, 23TA248, Oct79.
New simplified qualification procedures available 23TA36, Jul79.
Qualified plan may buy employer's receivables, 23TA201, Oct79.
Qualified plans: How to help a client select one that best fits its needs, by *Howard M. Esterces and Irwin Scherago*, 23TA72, Aug 79.
Use of ten-year vesting can disqualify a plan, 23TA329, Dec79.
Voluntary waivers may disqualify plan, 23TA266, Nov79.
Which of three different types of ESOPs will provide the greatest tax benefits?, *by Randy G. Swad*, 23TA288, Nov79.

Real Estate

Abandonment converts zoning costs into ordinary loss, 23TA221, Oct79.
Effect of net lease on investment interest limits, 23TA27, Jul79
How tax impact of real estate general partner's compensation can be reduced,*by Kenneth L. Zaccaric*, 23TA 354, Dec79.
How to get capital gains on the sale of subdivided real estate, *by Richard W. Wight*, 23TA218, Oct79.
Operating expenses of empty building deductible, 23TA267, Nov79.
Rapid depreciation allowed on owner-occupied house, 23TA202, Oct79.
TC again holds contract has no fair market value, 23TA272, Nov79.
TC allows current deduction of partial demolition expense, 23TA299, Nov79.

Redemptions

Acting as trustee does not lose redemption tax break, 23TA284, Nov79.
Complete termination doesn't shelter earlier redemption, 23TA92, Aug79.
How stock redemptions can be used as an effective business and tax planning tool, *by Charles W. Borgsdorf*, 23TA 138, Sep79.
How recent developments affect the waiver of attribution rules for stock redemptions, *by Edward J. Schnee*, 23TA16, Jul79.
Management contract equal to an interest but some services after redemption allowed, 23TA364, Dec79.
Plan to completely redeem stock may be oral, 23TA291, Nov79.

Return Preparation

Computer-processed tax returns continue to offer more, cost more, *by Avi Liveson and Joseph Graf*, 23TA144, Sep79.

Social Security

Tests for eligibility for Social Security eased and rules for computation of benefits changed, *by Kenneth S. Shapiro*, 23TA302, Nov79.

State and Local

Multistate Compact can mean harsher tax audits by the member states, *by David S. Blomfield*, 23TA226, Oct79.

Subchapter S Corporations

When should Subchapter S corporations use 12-month liquidation provisions? *by Ronald E. Flinn*, 23TA110, Aug79.

Tax Notes For Younger Practitioners

Complex rules limit charitable deductions for gifts of appreciated property, 23TA186, Sep79.
Investment credit can offset 10% and more of cost of qualified property, 23 TA58, Jul79.
Keeping earnings in corporation to avoid paying dividends may result in special tax, 23TA250, Oct79.
Tax benefits if individual's net operating loss is limited to actual ecoomic effect, 23TA312, Nov79.
Tax liability can be reduced or eliminated by variety of credits, 23TA118, Aug79.
Travel and entertainment expenses must pass special test in order to be deductible, 23TA374, Dec79.

Taxes In Figures

Employers can save by paying employees' FICA taxes, *by Stephen L. Walker*, 23TA231, Oct79.
How to compute the dividend exclusion or deduction, 23TA109, Aug79.
How to handle repaid employee advances 23TA351, Dec79.
Partnership distribution of encumbered property, 23TA143, Sep79.
Standard mileage rate for use of automobiles, 23TA311, Nov79.
The transitional rule for the unified credit, 23TA39, Jul79.

Trusts

Irrevocable trusts have special tax benefits when insurance or taxpayer's dependents are involved, *by David D. Addison*, 23TA232, Oct79.
Power to invade a trust need not result in tax to a beneficiary, *by William A. Farrell*, 23TA104, Aug79.
Trust can use maxi-tax on post-death payments, 23TA35, Jul79.

AUTHORS' INDEX

233 David D. Addison
204 Michael Antin
30 Boris I. Bittker
226 David S. Bloomfield
138 Charles W. Borgsdorf
336 Robert M. Brucken
368 Jane O. Burns
324 Tommy C. Curry
280 John Del Pizzo
294 Steven C. Dilley
324 Gary C. Dudley
170 Calvin Engler
72 Howard M. Esterces
104 William A. Farrell
110 Ronald E. Flinn
40 Thomas H. Foye
294 Dennis J. Gaffney
260 Henry J. Glanternik
144 Joseph Graf
126 Steven M. Harris
274 Robert E. Harrison
196 John A. Hess
318 Jerome S. Horvitz
344 Frederick M. Hudson
268 Brandon C. Janes
48 Herbert L. Jensen
318 Herbert L. Jensen
68 Laurence Keiser
368 Marilyn R. Kintzele
176 Stephen R. Kurzman
294 Brian L. Laverty
94 Simon Levin
260 Charles N. Lipton
144 Avi Liveson
4 Gary Locarno
280 Ralph Magnotta
30 Jerry Minikoff
358 E. M. Murray
358 Daniel P. Pepple
80 David E. Perotti
332 Joseph T. Ramenda
240 Wayne R. Reiner
72 Irwin Scherago
16 Edoward J. Schnee
302 Kenneth S. Shapiro
344 Marc B. Sherman
210 Houstin Shockey
22 Robert S. Steinberg
88 Paul J. Streer
132 Barbara L. Strobel
288 Randy G. Swad
10 Richard E. Thigpen
4 Robert Wickham
218 Richard S. Wight
354 Kenneth L. Zaccaria
93 Charles S. Zucker